

Summary - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Summary - Table A4 Budgeted Financial Performance (Revenue and expenditure) for 4th Quarter ended 30 June 2014 (figures in R thousands as at 2014/10/30)											
Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
<b>Revenue By Source</b>											
Property rates	2	1 204 154	1 338 355	1 442 942	1 449 744	1 480 479	1 480 479	-	1 673 889	1 764 589	1 889 653
Property rates - penalties and collection charges		69 968	-	547	-	-	-	-	-	-	-
Service charges - electricity revenue	2	1 942 093	2 445 205	2 471 716	3 182 598	3 174 596	3 174 596	-	3 388 003	3 605 882	4 153 719
Service charges - water revenue	2	619 059	719 878	737 870	939 598	903 741	903 741	-	1 005 508	1 084 504	1 132 394
Service charges - sanitation revenue	2	248 455	283 292	320 110	346 062	344 301	344 301	-	415 609	447 091	431 169
Service charges - refuse revenue	2	244 181	307 322	336 139	381 972	377 789	377 789	-	408 417	440 009	444 347
Service charges - other		115 409	120 111	144 090	19 092	7 945	7 945	-	27 561	10 634	20 372
Rental of facilities and equipment		74 387	64 632	54 560	127 414	82 332	82 332	-	82 270	87 653	106 485
Interest earned - external investments		136 212	90 867	94 102	83 488	86 060	86 060	-	84 929	87 214	94 157
Interest earned - outstanding debtors		166 806	213 407	196 925	209 990	223 561	223 561	-	200 915	214 835	228 148
Dividends received		66	75	7	-	-	-	-	-	-	-
Fines		28 160	33 091	29 701	32 054	36 280	36 280	-	36 011	38 844	43 366
Licences and permits		31 749	28 719	20 764	37 684	36 816	36 816	-	32 678	35 634	58 472
Agency services		92 570	133 781	129 265	279 979	324 942	324 942	-	276 143	296 943	353 534
Transfers recognised - operational		3 467 270	3 788 235	3 631 664	3 924 873	3 963 359	3 963 359	-	4 335 623	4 717 879	5 630 243
Other own revenue	2	237 732	692 766	403 401	320 160	299 962	299 962	-	246 922	257 424	281 566
Gains on disposal of PPE		11 643	3 783	5 073	69 746	49 363	49 363	-	111 495	10 810	32 308
Total Revenue (excl. capital transfers and contributions)		8 689 913	10 263 520	10 018 876	11 404 454	11 391 526	11 391 526	-	12 325 973	13 099 945	14 899 935
<b>Expenditure By Type</b>											
Employee related costs	2	2 494 259	2 671 877	2 668 302	3 289 191	3 230 673	3 230 673	-	3 534 239	3 776 569	4 284 108
Remuneration of councillors		184 519	209 107	225 975	262 118	272 559	272 559	-	289 330	306 306	384 202
Debt impairment	3	482 409	819 045	482 199	720 572	728 052	728 052	-	888 066	880 769	1 082 821
Depreciation and asset impairment	2	1 773 664	1 806 668	1 803 256	1 235 521	1 594 967	1 594 967	-	1 987 713	1 953 208	2 344 240
Finance charges		160 329	166 547	187 254	144 921	92 510	92 510	-	143 469	149 998	154 197
Bulk purchases	2	2 037 035	2 653 791	2 688 670	3 102 684	3 345 950	3 345 950	-	3 241 998	3 499 538	3 648 943
Other Materials	8	254 403	337 018	201 077	226 912	253 386	253 386	-	306 394	326 733	486 469
Contracted services		297 840	399 745	478 837	668 103	708 059	708 059	-	655 799	657 299	816 486
Transfers and grants		517 652	650 831	566 862	1 301 969	1 012 536	1 012 536	-	853 294	786 355	864 594
Other expenditure	4,5	1 614 513	1 500 590	1 900 261	2 015 076	2 286 376	2 286 376	-	2 002 784	1 916 506	2 213 407
Loss on disposal of PPE		3 501	123 248	192 889	-	-	-	-	-	-	-
Total Expenditure		9 820 123	11 338 467	11 395 582	12 967 066	13 525 068	13 525 068	-	13 903 085	14 253 282	16 279 468
<b>Surplus/(Deficit)</b>											
Transfers recognised - capital	6	(1 130 210)	(1 074 946)	(1 376 706)	(1 562 613)	(2 133 542)	(2 133 542)	-	(1 577 112)	(1 153 337)	(1 379 533)
Contributions recognised - capital		479 192	771 081	1 063 372	1 865 078	1 971 243	1 971 243	-	1 960 807	2 243 154	2 811 289
Contributed assets		-	-	-	-	-	-	-	-	-	-
		12 465	44 147	4 443	18 592	-	-	-	45 108	4 130	8 414
Surplus/(Deficit) after capital transfers and contributions		(638 552)	(259 718)	(308 891)	321 057	(162 299)	(162 299)	-	428 803	1 093 946	1 440 170
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(638 552)	(259 718)	(308 891)	321 057	(162 299)	(162 299)	-	428 803	1 093 946	1 440 170
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(638 552)	(259 718)	(308 891)	321 057	(162 299)	(162 299)	-	428 803	1 093 946	1 440 170
Share of surplus/ (deficit) of associate	7	4 362	1 250	196	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(634 190)	(258 468)	(308 695)	321 057	(162 299)	(162 299)	-	428 803	1 093 946	1 440 170

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Albert Luthuli(MP301) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	24 638	21 998	31 158	32 107	31 107	31 107	-	33 999	36 005	37 985
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	17 251	15 931	17 077	25 979	25 979	25 979	-	23 409	24 790	26 154
Service charges - water revenue	2	1 835	789	2 892	5 038	5 038	5 038	-	6 225	6 592	6 955
Service charges - sanitation revenue	2	4 557	4 681	5 258	5 039	5 045	5 045	-	5 931	6 281	6 626
Service charges - refuse revenue	2	(2 871)	4 150	4 216	4 402	4 415	4 415	-	4 770	5 051	5 329
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		503	440	427	175	118	118	-	489	518	546
Interest earned - external investments		3 017	2 642	1 758	756	756	756	-	1 843	1 951	2 059
Interest earned - outstanding debtors		14 338	16 043	16 059	16 896	16 896	16 896	-	17 690	18 733	19 764
Dividends received		-	-	7	-	-	-	-	-	-	-
Fines		1 429	857	194	346	253	253	-	205	217	229
Licences and permits		691	953	1 863	-	1 056	1 056	-	-	-	-
Agency services		-	-	-	1 061	1 061	1 061	-	1 119	1 185	1 250
Transfers recognised - operational		187 163	250 014	268 343	181 564	181 564	181 564	-	199 712	211 495	223 128
Other own revenue	2	7 870	11 687	11 990	359	1 676	1 676	-	1 083	1 147	1 210
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		260 421	330 183	361 242	273 721	274 964	274 964	-	296 474	313 966	331 234
Expenditure By Type											
Employee related costs	2	70 409	82 844	95 987	90 733	91 955	91 955	-	101 828	107 836	113 767
Remuneration of councillors		10 903	11 402	12 603	14 288	14 288	14 288	-	15 494	16 408	17 310
Debt impairment	3	32 110	30 026	34 216	18 891	18 991	18 991	-	13 541	14 340	15 129
Depreciation and asset impairment	2	95 213	93 489	94 509	7 500	-	-	-	103 210	109 299	115 311
Finance charges		791	256	878	526	-	-	-	-	-	-
Bulk purchases	2	20 878	34 239	31 363	32 351	39 140	39 140	-	40 105	42 471	44 977
Other Materials	8	22 455	23 823	24 099	15 604	15 603	15 603	-	13 355	14 143	14 921
Contracted services		12 405	30 274	27 264	24 085	23 223	23 223	-	24 096	25 518	26 921
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	34 916	76 291	70 126	77 911	152 663	152 663	-	68 299	72 329	76 307
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		300 080	382 644	391 045	281 889	355 864	355 864	-	379 928	402 344	424 643
Surplus/(Deficit)											
Transfers recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		(39 659)	(52 461)	(29 803)	(8 168)	(80 900)	(80 900)	-	(83 455)	(88 378)	(93 409)
Surplus/(Deficit) after capital transfers and contributions											
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(39 659)	(52 461)	(29 803)	(8 168)	(80 900)	(80 900)	-	(83 455)	(88 378)	(93 409)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(39 659)	(52 461)	(29 803)	(8 168)	(80 900)	(80 900)	-	(83 455)	(88 378)	(93 409)
Share of surplus/ (deficit) of associate	7	4 362	1 250	196	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(35 297)	(51 211)	(29 607)	(8 168)	(80 900)	(80 900)	-	(83 455)	(88 378)	(93 409)

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Msukaligwa(MP302) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	42 214	51 379	57 159	48 055	62 293	62 293	-	66 131	70 033	73 885
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	96 477	113 961	140 056	166 247	167 790	167 790	-	177 150	187 602	461 682
Service charges - water revenue	2	39 672	17 955	19 300	34 671	11 998	11 998	-	25 214	26 701	(10 409)
Service charges - sanitation revenue	2	15 487	27 373	42 669	23 005	17 616	17 616	-	37 584	39 802	(9 727)
Service charges - refuse revenue	2	14 832	22 665	18 745	20 438	13 388	13 388	-	15 150	16 533	(5 675)
Service charges - other		1 516	2 189	1 555	11 150	1 533	1 533	-	1 664	1 762	10 994
Rental of facilities and equipment		1 297	1 535	1 613	1 985	1 839	1 839	-	1 962	2 078	13 104
Interest earned - external investments		741	589	1 041	500	375	375	-	330	349	2 413
Interest earned - outstanding debtors		8 135	8 485	11 516	10 373	8 500	8 500	-	10 000	10 590	10 331
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		864	434	422	990	326	326	-	316	334	2 379
Licences and permits		2 048	3 949	3 421	2 397	3 500	3 500	-	3 717	3 936	24 917
Agency services		3 740	4 853	4 713	4 844	4 800	4 800	-	5 098	5 398	34 172
Transfers recognised - operational		86 435	94 241	110 895	127 110	112 461	112 461	-	121 156	126 516	784 466
Other own revenue	2	4 539	3 040	7 586	2 004	1 039	1 039	-	1 067	1 129	7 221
Gains on disposal of PPE		1 465	2	3 815	785	4 010	4 010	-	4 011	2 600	23 299
Total Revenue (excl. capital transfers and contributions)		319 461	352 650	424 506	454 553	411 469	411 469	-	470 548	495 365	1 423 053
Expenditure By Type											
Employee related costs	2	102 932	112 313	127 222	143 264	128 649	128 649	-	141 251	149 585	408 063
Remuneration of councillors		7 464	9 010	9 758	10 649	10 864	10 864	-	11 645	12 332	71 359
Debt impairment	3	-	17 844	44 084	60 546	14 915	14 915	-	26 510	28 074	186 701
Depreciation and asset impairment	2	28 152	31 247	49 384	39 080	46 681	46 681	-	49 575	52 500	332 328
Finance charges		9 467	12 067	15 999	5 759	-	-	-	5 186	5 492	5 794
Bulk purchases	2	92 911	113 896	215 653	117 138	168 500	168 500	-	156 252	165 471	52 777
Other Materials	8	-	15 855	15 508	27 230	20 931	20 931	-	20 740	21 964	144 866
Contracted services		20 976	20 201	25 805	24 293	25 701	25 701	-	28 792	27 741	163 793
Transfers and grants		-	-	-	34 983	-	-	-	-	-	-
Other expenditure	4,5	72 747	48 660	65 081	79 024	40 472	40 472	-	69 898	70 010	291 513
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		334 649	381 093	568 494	541 965	456 713	456 713	-	509 849	533 168	1 657 195
Surplus/(Deficit)											
Transfers recognised - capital	6	(15 188)	(28 442)	(143 988)	(87 412)	(45 244)	(45 244)	-	(39 301)	(37 803)	(234 142)
Contributions recognised - capital		-	48 242	41 250	-	66 457	66 457	-	56 622	63 781	421 584
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(15 188)	19 799	(102 738)	(87 412)	21 213	21 213	-	17 321	25 978	187 442
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(15 188)	19 799	(102 738)	(87 412)	21 213	21 213	-	17 321	25 978	187 442
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(15 188)	19 799	(102 738)	(87 412)	21 213	21 213	-	17 321	25 978	187 442
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(15 188)	19 799	(102 738)	(87 412)	21 213	21 213	-	17 321	25 978	187 442

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Mkhondo(MP303) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	13 257	15 130	18 893	25 222	25 222	25 222	-	29 672	31 274	32 963
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	60 118	72 647	79 847	85 090	83 096	83 096	-	93 339	98 380	103 692
Service charges - water revenue	2	11 220	12 417	11 250	14 863	14 390	14 390	-	15 073	15 887	16 745
Service charges - sanitation revenue	2	5 128	4 925	5 649	6 047	9 261	9 261	-	10 778	11 360	11 973
Service charges - refuse revenue	2	5 938	6 335	6 738	10 324	7 115	7 115	-	7 600	8 010	8 443
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		322	570	557	525	937	937	-	980	510	1 088
Interest earned - external investments		2 299	4 650	2 347	1 880	2 630	2 630	-	2 800	2 951	3 111
Interest earned - outstanding debtors		-	-	-	11 576	2 037	2 037	-	9 000	9 486	9 998
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		819	854	859	1 167	1 190	1 190	-	140	147	155
Licences and permits		-	-	-	26	94	94	-	99	104	110
Agency services		5 298	5 427	2 511	5 800	8 174	8 174	-	8 632	9 098	9 590
Transfers recognised - operational		96 795	141 468	150 931	115 106	117 030	117 030	-	132 752	139 921	147 476
Other own revenue	2	34 096	29 849	9 949	21 917	32 535	32 535	-	28 936	30 455	30 819
Gains on disposal of PPE		-	1 934	1 393	-	2 810	2 810	-	2 810	2 962	3 122
Total Revenue (excl. capital transfers and contributions)		235 290	296 205	290 923	299 542	306 521	306 521	-	342 611	360 546	379 286
Expenditure By Type											
Employee related costs	2	60 608	74 159	86 757	88 182	93 248	93 248	-	99 805	105 194	110 874
Remuneration of councillors		4 898	8 262	12 100	10 333	11 303	11 303	-	9 900	10 435	10 998
Debt impairment	3	5 507	2 995	-	15 491	15 491	15 491	-	16 359	17 242	18 173
Depreciation and asset impairment	2	66 732	67 633	71 498	69 183	69 183	69 183	-	73 058	77 003	81 161
Finance charges		1 881	1 694	1 184	1 940	880	880	-	929	979	1 032
Bulk purchases	2	54 533	69 914	63 268	65 628	74 160	74 160	-	80 924	85 294	89 900
Other Materials	8	-	-	11 583	1 393	18 701	18 701	-	26 432	27 859	29 364
Contracted services		-	-	-	16 124	24 261	24 261	-	25 753	27 144	28 610
Transfers and grants		6 795	5 480	3 466	18 455	8 233	8 233	-	12 872	13 567	14 300
Other expenditure	4,5	46 402	66 692	70 304	86 545	60 213	60 213	-	69 605	72 476	71 606
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		247 356	296 829	320 160	373 274	375 674	375 674	-	415 636	437 193	456 017
Surplus/(Deficit)											
Transfers recognised - capital	6	(12 066)	(624)	(29 237)	(73 732)	(69 153)	(69 153)	-	(73 025)	(76 647)	(76 731)
Contributions recognised - capital		-	41 908	-	65 623	-	-	-	77 765	81 964	86 390
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	10 287	-	24 800	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(12 066)	51 571	(29 237)	16 691	(69 153)	(69 153)	-	4 740	5 317	9 659
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(12 066)	51 571	(29 237)	16 691	(69 153)	(69 153)	-	4 740	5 317	9 659
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(12 066)	51 571	(29 237)	16 691	(69 153)	(69 153)	-	4 740	5 317	9 659
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(12 066)	51 571	(29 237)	16 691	(69 153)	(69 153)	-	4 740	5 317	9 659

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Pixley Ka Seme (MP)(MP304) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	14 622	13 769	16 004	17 889	21 680	21 680	-	33 000	34 947	36 869
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	22 658	34 674	39 786	-	44 123	44 123	-	48 487	51 348	54 172
Service charges - water revenue	2	23 102	11 310	17 138	12 698	12 698	12 698	-	14 776	15 648	16 508
Service charges - sanitation revenue	2	11 566	9 675	10 383	10 974	10 974	10 974	-	11 742	12 435	13 119
Service charges - refuse revenue	2	6 745	5 861	9 757	6 269	7 500	7 500	-	8 025	8 498	8 966
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		571	575	596	41 170	441	441	-	472	500	527
Interest earned - external investments		1 922	1 129	1 886	2 375	1 500	1 500	-	1 605	1 700	1 793
Interest earned - outstanding debtors		7 460	10 028	9 417	10 440	12 940	12 940	-	13 846	14 663	15 469
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		421	307	336	206	164	164	-	176	186	197
Licences and permits		-	-	-	1	-	-	-	0	0	0
Agency services		2 970	3 042	3 563	3 006	10 000	10 000	-	6 422	6 801	7 175
Transfers recognised - operational		110 466	110 866	100 265	91 143	91 899	91 899	-	95 305	95 073	93 263
Other own revenue	2	19 053	108	3 530	1 656	2 233	2 233	-	1 830	546	575
Gains on disposal of PPE		-	-	-	11	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		221 557	201 344	212 660	197 838	216 152	216 152	-	235 687	242 345	248 635
Expenditure By Type											
Employee related costs	2	61 871	58 900	58 049	69 556	71 933	71 933	-	79 317	84 299	89 589
Remuneration of councillors		5 408	5 536	6 086	7 850	6 438	6 438	-	6 950	7 360	7 765
Debt impairment	3	24 506	8 617	17 151	27 259	27 259	27 259	-	44 330	46 945	49 527
Depreciation and asset impairment	2	218 626	127 000	104 813	15 506	103 892	103 892	-	106 920	113 228	119 456
Finance charges		35	8	-	657	726	726	-	828	877	925
Bulk purchases	2	22 666	35 319	41 973	45 806	49 744	49 744	-	38 412	40 678	42 915
Other Materials	8	-	-	-	23	-	-	-	9 937	10 524	11 103
Contracted services		2 598	6 550	6 603	8 451	11 109	11 109	-	7 657	8 108	8 554
Transfers and grants		15 363	4 413	5 239	19 960	19 960	19 960	-	3 331	5 749	6 032
Other expenditure	4,5	40 456	45 239	41 957	46 954	53 472	53 472	-	37 379	48 649	51 370
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		391 529	291 582	281 870	242 022	344 534	344 534	-	335 061	366 417	387 236
Surplus/(Deficit)											
Transfers recognised - capital	6	23 706	27 688	-	-	-	-	-	28 220	33 859	38 865
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	500	-	-
Surplus/(Deficit) after capital transfers and contributions		(146 265)	(62 550)	(69 210)	(44 184)	(128 382)	(128 382)	-	(70 654)	(90 213)	(99 737)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(146 265)	(62 550)	(69 210)	(44 184)	(128 382)	(128 382)	-	(70 654)	(90 213)	(99 737)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(146 265)	(62 550)	(69 210)	(44 184)	(128 382)	(128 382)	-	(70 654)	(90 213)	(99 737)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(146 265)	(62 550)	(69 210)	(44 184)	(128 382)	(128 382)	-	(70 654)	(90 213)	(99 737)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Lekwa(MP305) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	37 944	37 301	66 365	41 789	47 452	47 452	-	52 600	55 230	57 992
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	121 629	136 699	174 886	208 700	188 374	188 374	-	227 984	254 283	276 532
Service charges - water revenue	2	21 146	30 862	37 664	35 396	38 119	38 119	-	40 978	44 871	48 797
Service charges - sanitation revenue	2	18 041	21 248	21 707	22 920	23 004	23 004	-	24 730	27 079	29 448
Service charges - refuse revenue	2	9 083	9 790	12 164	13 031	12 894	12 894	-	13 861	15 178	16 506
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		785	(353)	651	792	553	553	-	595	651	708
Interest earned - external investments		767	726	837	606	237	237	-	255	279	304
Interest earned - outstanding debtors		16 048	18 450	14 110	15 585	16 931	16 931	-	18 200	19 929	21 673
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		361	2 166	271	2 577	2 704	2 704	-	2 907	3 183	3 462
Licences and permits		-	-	-	20 263	15 957	15 957	-	-	-	-
Agency services		2 951	12 412	18 591	-	-	-	-	16 331	17 883	19 447
Transfers recognised - operational		64 260	73 251	81 942	86 670	86 429	86 429	-	90 235	93 305	98 201
Other own revenue	2	1 298	563	1 983	1 014	3 411	3 411	-	1 540	1 686	1 833
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		294 314	343 115	431 172	449 343	436 066	436 066	-	490 216	533 557	574 904
Expenditure By Type											
Employee related costs	2	100 539	101 586	114 990	105 956	108 808	108 808	-	127 068	131 819	138 350
Remuneration of councillors		6 641	7 889	8 417	8 554	9 162	9 162	-	10 503	11 343	12 251
Debt impairment	3	21 757	39 082	77 099	57 133	94 708	94 708	-	90 818	78 419	61 111
Depreciation and asset impairment	2	352	60 891	121 508	134 096	134 096	134 096	-	139 196	144 416	150 444
Finance charges		437	1 176	14 219	1 699	149	149	-	764	795	838
Bulk purchases	2	125 663	167 691	186 519	198 020	188 614	188 614	-	213 085	232 344	250 843
Other Materials	8	3 249	4 154	2 995	2 916	3 257	3 257	-	5 089	5 293	5 579
Contracted services		11 217	21 854	23 250	20 322	30 933	30 933	-	26 340	28 085	27 540
Transfers and grants		16 381	20 898	41 647	20 290	8 113	8 113	-	11 393	8 322	9 880
Other expenditure	4,5	33 340	39 713	37 620	57 890	56 413	56 413	-	58 793	62 865	67 441
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		319 576	464 933	628 264	606 876	634 254	634 254	-	683 050	703 702	724 277
Surplus/(Deficit)											
Transfers recognised - capital	6	(25 262)	(121 818)	(197 092)	(157 533)	(198 188)	(198 188)	-	(192 834)	(170 144)	(149 372)
Contributions recognised - capital			-	-	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(25 071)	(121 818)	(197 092)	(157 533)	(198 188)	(198 188)	-	(192 834)	(170 144)	(149 372)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(25 071)	(121 818)	(197 092)	(157 533)	(198 188)	(198 188)	-	(192 834)	(170 144)	(149 372)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(25 071)	(121 818)	(197 092)	(157 533)	(198 188)	(198 188)	-	(192 834)	(170 144)	(149 372)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(25 071)	(121 818)	(197 092)	(157 533)	(198 188)	(198 188)	-	(192 834)	(170 144)	(149 372)

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Dipaleseng(MP306) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	7 455	9 541	13 393	12 552	14 048	14 048	-	14 919	15 799	16 668
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	23 493	31 318	38 936	48 490	34 203	34 203	-	36 731	39 445	42 360
Service charges - water revenue	2	11 666	24 050	13 604	12 315	14 015	14 015	-	14 868	15 745	16 611
Service charges - sanitation revenue	2	10 286	11 561	11 193	10 200	12 000	12 000	-	12 744	13 496	14 238
Service charges - refuse revenue	2	3 820	4 044	6 946	3 866	4 572	4 572	-	4 855	5 142	5 425
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		170	215	211	175	188	188	-	221	212	223
Interest earned - external investments		8 950	2 556	247	72	265	265	-	309	327	345
Interest earned - outstanding debtors		-	-	13 926	2 520	5 200	5 200	-	5 522	5 848	6 170
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		250	312	205	283	310	310	-	234	349	368
Licences and permits		1 965	2 151	-	-	-	-	-	-	-	-
Agency services		-	-	2 494	2 431	2 601	2 601	-	2 762	2 925	3 086
Transfers recognised - operational		46 546	63 474	57 916	49 499	49 499	49 499	-	52 787	56 840	58 395
Other own revenue	2	991	2 065	5 009	1 742	4 676	4 676	-	3 113	3 143	3 352
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		115 592	151 286	164 082	144 145	141 577	141 577	-	149 065	159 271	167 240
Expenditure By Type											
Employee related costs	2	32 800	34 802	33 639	43 732	44 222	44 222	-	48 009	51 082	54 491
Remuneration of councillors		3 704	3 847	4 162	5 265	5 265	5 265	-	5 527	5 804	6 094
Debt impairment	3	23 625	42 951	71 149	32 006	46 000	46 000	-	22 654	23 996	25 324
Depreciation and asset impairment	2	28 432	28 450	28 678	33 000	33 984	33 984	-	36 091	38 220	40 322
Finance charges		828	685	1 039	312	450	450	-	478	506	534
Bulk purchases	2	25 684	38 356	37 896	49 800	46 268	46 268	-	44 560	53 851	58 073
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	11 679	10 530	8 980	8 980	-	6 334	8 301	8 756
Transfers and grants		1 905	1 706	763	8 912	1 950	1 950	-	-	-	-
Other expenditure	4,5	23 323	33 031	17 870	24 275	34 645	34 645	-	30 457	25 088	26 411
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		140 302	183 827	206 875	207 832	221 764	221 764	-	194 111	206 847	220 006
Surplus/(Deficit)											
Transfers recognised - capital	6	(24 710)	(32 541)	(42 792)	(63 687)	(80 187)	(80 187)	-	(45 045)	(47 576)	(52 765)
Contributions recognised - capital		-	8 890	-	32 267	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	26 065	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(24 710)	(23 651)	(42 792)	(5 355)	(80 187)	(80 187)	-	(45 045)	(47 576)	(52 765)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(24 710)	(23 651)	(42 792)	(5 355)	(80 187)	(80 187)	-	(45 045)	(47 576)	(52 765)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(24 710)	(23 651)	(42 792)	(5 355)	(80 187)	(80 187)	-	(45 045)	(47 576)	(52 765)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(24 710)	(23 651)	(42 792)	(5 355)	(80 187)	(80 187)	-	(45 045)	(47 576)	(52 765)

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Govan Mbeki(MP307) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	143 212	145 537	173 240	159 194	159 194	159 194	-	219 808	214 762	225 197
Property rates - penalties and collection charges		-	-	547	-	-	-	-	-	-	-
Service charges - electricity revenue	2	268 195	429 651	334 268	385 375	385 375	385 375	-	483 238	454 558	488 195
Service charges - water revenue	2	164 341	189 546	235 354	272 030	272 030	272 030	-	275 317	295 801	319 761
Service charges - sanitation revenue	2	46 991	48 625	51 927	61 946	61 946	61 946	-	76 733	81 132	87 704
Service charges - refuse revenue	2	50 166	66 454	77 093	79 316	79 316	79 316	-	95 437	101 163	107 233
Service charges - other		-	-	-	2 500	2 500	2 500	-	17 500	-	-
Rental of facilities and equipment		11 653	10 654	3 872	4 675	4 675	4 675	-	3 065	3 234	3 412
Interest earned - external investments		7 163	(765)	3 769	1 292	1 292	1 292	-	1 581	1 672	1 768
Interest earned - outstanding debtors		36 617	34 778	31 233	35 955	35 955	35 955	-	36 086	38 179	40 393
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		6 924	9 025	8 014	9 721	9 721	9 721	-	7 378	7 786	8 216
Licences and permits		-	44	1	25	25	25	-	5	6	6
Agency services		13 470	24 796	19 682	67 870	67 870	67 870	-	23 264	20 408	21 531
Transfers recognised - operational		261 240	176 853	193 751	194 584	194 584	194 584	-	224 188	232 603	237 485
Other own revenue	2	14 718	388 428	5 606	57 833	57 833	57 833	-	29 397	26 953	28 475
Gains on disposal of PPE		1 643	1 129	(1 171)	35 000	35 000	35 000	-	100 000	-	-
Total Revenue (excl. capital transfers and contributions)		1 026 333	1 524 754	1 137 187	1 367 316	1 367 316	1 367 316	-	1 592 998	1 478 258	1 569 375
Expenditure By Type											
Employee related costs	2	312 713	302 268	318 675	331 392	331 392	331 392	-	361 709	387 558	416 606
Remuneration of councillors		13 034	14 499	15 567	17 313	17 313	17 313	-	18 544	19 842	21 231
Debt impairment	3	31 979	114 032	(241 603)	50 159	50 159	50 159	-	114 773	122 972	131 772
Depreciation and asset impairment	2	442 679	399 642	310 569	85 309	85 309	85 309	-	322 884	345 485	369 669
Finance charges		17 817	16 728	17 710	9 768	9 768	9 768	-	6 510	5 830	6 168
Bulk purchases	2	359 529	472 661	476 456	602 553	602 553	602 553	-	572 152	614 421	659 868
Other Materials	8	57 142	39 454	-	-	-	-	-	-	-	-
Contracted services		-	52 401	61 108	79 551	79 551	79 551	-	95 636	65 418	69 212
Transfers and grants		70 145	86 008	31 564	308 847	308 847	308 847	-	58 375	61 761	65 343
Other expenditure	4,5	269 857	87 403	116 980	122 801	122 801	122 801	-	282 425	211 230	223 144
Loss on disposal of PPE		-	-	128 714	-	-	-	-	-	-	-
Total Expenditure		1 574 896	1 585 095	1 235 741	1 607 693	1 607 693	1 607 693	-	1 833 009	1 834 517	1 963 014
Surplus/(Deficit)											
Transfers recognised - capital	6	(548 563)	(60 341)	(98 554)	(240 377)	(240 377)	(240 377)	-	(240 011)	(356 259)	(393 638)
Contributions recognised - capital		-	72 167	117 879	227 201	227 201	227 201	-	71 781	65 416	68 896
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	(144)	-	-	-	-	-	(5 300)	-	-
Surplus/(Deficit) after capital transfers and contributions		(548 563)	11 682	19 325	(13 176)	(13 176)	(13 176)	-	(173 530)	(290 843)	(324 742)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(548 563)	11 682	19 325	(13 176)	(13 176)	(13 176)	-	(173 530)	(290 843)	(324 742)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(548 563)	11 682	19 325	(13 176)	(13 176)	(13 176)	-	(173 530)	(290 843)	(324 742)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(548 563)	11 682	19 325	(13 176)	(13 176)	(13 176)	-	(173 530)	(290 843)	(324 742)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



**Mpumalanga: Gert Sibande(DC30) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	1 500	-	-	-	1 500	1 500	1 500
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		3 300	3 605	4 678	2 900	3 800	3 800	-	3 420	3 625	3 843
Interest earned - outstanding debtors		2 725	8	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		246 890	279 941	273 824	338 246	296 948	296 948	-	381 781	410 348	432 004
Other own revenue	2	9 023	7 792	11 399	30 840	63 581	63 581	-	538	521	552
Gains on disposal of PPE		53	-	-	30 000	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		261 991	291 347	289 901	403 486	364 330	364 330	-	387 239	415 994	437 899
Expenditure By Type											
Employee related costs	2	46 517	54 599	65 945	109 777	96 886	96 886	-	107 137	113 493	120 302
Remuneration of councillors		8 165	8 876	9 380	12 089	12 104	12 104	-	12 413	13 158	13 947
Debt impairment	3	-	7 842	7 652	-	-	-	-	-	-	-
Depreciation and asset impairment	2	6 777	11 850	16 731	14 870	17 951	17 951	-	18 746	19 871	21 063
Finance charges		6 476	9 897	7 739	2 000	1 437	1 437	-	3 551	2 437	2 583
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		957	1 905	1 942	2 346	1 906	1 906	-	1 910	2 025	2 146
Transfers and grants		126 821	147 946	119 792	260 626	228 147	228 147	-	220 577	225 683	240 351
Other expenditure	4,5	19 262	23 394	28 590	28 836	32 705	32 705	-	32 773	34 559	36 536
Loss on disposal of PPE		-	23 933	273	-	-	-	-	-	-	-
Total Expenditure		214 975	290 242	258 044	430 544	391 135	391 135	-	397 106	411 225	436 928
Surplus/(Deficit)		47 017	1 105	31 857	(27 057)	(26 806)	(26 806)	-	(9 867)	4 770	971
Transfers recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		47 017	1 105	31 857	(27 057)	(26 806)	(26 806)	-	(9 867)	4 770	971
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		47 017	1 105	31 857	(27 057)	(26 806)	(26 806)	-	(9 867)	4 770	971
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		47 017	1 105	31 857	(27 057)	(26 806)	(26 806)	-	(9 867)	4 770	971
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		47 017	1 105	31 857	(27 057)	(26 806)	(26 806)	-	(9 867)	4 770	971

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Victor Khanye(MP311) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	26 613	28 929	-	40 933	40 336	40 336	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	60 758	75 731	-	90 805	92 936	92 936	-	-	-	-
Service charges - water revenue	2	27 593	37 218	-	46 267	40 946	40 946	-	-	-	-
Service charges - sanitation revenue	2	6 009	6 345	-	7 995	7 884	7 884	-	-	-	-
Service charges - refuse revenue	2	6 063	6 977	-	9 024	8 759	8 759	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 403	3 207	-	3 910	2 224	2 224	-	-	-	-
Interest earned - external investments		1 043	849	-	1 200	905	905	-	-	-	-
Interest earned - outstanding debtors		17 714	16 739	-	21 013	20 482	20 482	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		631	337	-	751	128	128	-	-	-	-
Licences and permits		1 296	1 440	-	3 194	2 293	2 293	-	-	-	-
Agency services		2 807	6 353	-	7 306	11 821	11 821	-	-	-	-
Transfers recognised - operational		67 975	64 942	-	58 109	58 109	58 109	-	-	-	-
Other own revenue	2	6 986	7 106	-	1 521	1 364	1 364	-	-	-	-
Gains on disposal of PPE		-	17	-	-	5	5	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		226 892	256 192	-	292 029	288 194	288 194	-	-	-	-
Expenditure By Type											
Employee related costs	2	58 294	62 942	-	100 443	83 736	83 736	-	-	-	-
Remuneration of councillors		4 180	4 829	-	6 156	5 354	5 354	-	-	-	-
Debt impairment	3	43 347	61 543	-	46 772	19 935	19 935	-	-	-	-
Depreciation and asset impairment	2	36 864	37 007	-	5 927	5 979	5 979	-	-	-	-
Finance charges		2 049	711	-	6 133	1 339	1 339	-	-	-	-
Bulk purchases	2	45 529	59 151	-	58 308	94 579	94 579	-	-	-	-
Other Materials	8	12 114	15 146	-	19 894	21 384	21 384	-	-	-	-
Contracted services		3 805	9 734	-	8 428	7 370	7 370	-	-	-	-
Transfers and grants		3 491	13 225	-	2 945	10 333	10 333	-	-	-	-
Other expenditure	4,5	27 989	24 729	-	36 995	27 042	27 042	-	-	-	-
Loss on disposal of PPE		503	9 025	-	-	-	-	-	-	-	-
Total Expenditure		238 165	298 042	-	292 001	277 051	277 051	-	-	-	-
Surplus/(Deficit)											
Transfers recognised - capital	6	12 200	113 672	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	28	-	-	-	-	-	-	-	-
		928	71 850	-	28	11 142	11 142	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		928	71 850	-	28	11 142	11 142	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		928	71 850	-	28	11 142	11 142	-	-	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		928	71 850	-	28	11 142	11 142	-	-	-	-

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Emalahleni (Mp)(MP312) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	167 555	198 963	231 681	253 202	253 202	253 202	-	298 838	322 745	348 565
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	469 480	566 811	610 305	786 660	786 660	786 660	-	793 418	867 868	937 297
Service charges - water revenue	2	143 229	162 955	207 716	215 380	215 380	215 380	-	320 006	345 607	373 255
Service charges - sanitation revenue	2	61 796	71 146	84 157	88 810	88 810	88 810	-	117 170	126 542	136 666
Service charges - refuse revenue	2	46 662	55 665	62 941	67 633	67 633	67 633	-	70 514	76 155	82 247
Service charges - other		145	191	231	232	232	232	-	3 000	3 240	3 499
Rental of facilities and equipment		7 976	9 973	9 667	12 063	12 063	12 063	-	10 865	11 300	12 204
Interest earned - external investments		2 785	1 547	3 746	2 275	2 275	2 275	-	1 542	1 665	1 798
Interest earned - outstanding debtors		24 007	31 131	25 699	36 855	36 855	36 855	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		2 400	2 150	1 356	2 601	2 601	2 601	-	4 385	5 171	5 584
Licences and permits		1 893	2 020	2 488	2 443	2 443	2 443	-	2 418	2 611	2 820
Agency services		13 388	16 671	15 962	20 165	20 165	20 165	-	22 481	24 279	26 222
Transfers recognised - operational		165 534	168 341	189 231	195 629	192 475	192 475	-	219 579	236 752	264 053
Other own revenue	2	18 681	28 316	14 474	14 601	14 601	14 601	-	57 327	61 913	66 865
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		1 125 532	1 315 879	1 459 654	1 698 548	1 695 394	1 695 394	-	1 921 545	2 085 848	2 261 075
Expenditure By Type											
Employee related costs	2	303 899	332 569	342 353	372 467	366 389	366 389	-	485 268	519 236	555 584
Remuneration of councillors		14 293	16 107	17 625	12 353	18 218	18 218	-	19 144	20 484	21 917
Debt impairment	3	108 529	119 307	197 986	160 106	160 106	160 106	-	213 520	229 283	253 387
Depreciation and asset impairment	2	167 633	167 063	164 806	164 449	164 449	164 449	-	165 000	165 000	165 000
Finance charges		31 460	28 404	24 602	14 804	14 883	14 883	-	12 920	14 037	12 215
Bulk purchases	2	443 493	588 968	608 320	743 043	762 213	762 213	-	738 297	796 263	858 812
Other Materials	8	56 130	60 468	73 839	79 569	87 640	87 640	-	85 919	93 250	96 980
Contracted services		8 608	9 753	23 824	10 802	34 996	34 996	-	17 105	17 789	18 501
Transfers and grants		19 170	24 733	24 290	55 425	20 962	20 962	-	34 548	81 390	122 976
Other expenditure	4,5	91 139	111 587	117 613	103 610	132 212	132 212	-	149 825	149 115	155 706
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 244 354	1 458 960	1 595 257	1 716 628	1 762 070	1 762 070	-	1 921 544	2 085 848	2 261 077
Surplus/(Deficit)											
Transfers recognised - capital	6	118 536	115 156	162 756	168 667	171 821	171 821	-	159 916	178 582	200 481
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		(286)	(27 926)	27 153	150 587	105 145	105 145	-	159 916	178 582	200 479
Surplus/(Deficit) after capital transfers and contributions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(286)	(27 926)	27 153	150 587	105 145	105 145	-	159 916	178 582	200 479
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(286)	(27 926)	27 153	150 587	105 145	105 145	-	159 916	178 582	200 479
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(286)	(27 926)	27 153	150 587	105 145	105 145	-	159 916	178 582	200 479

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Steve Tshwete(MP313) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	171 197	198 444	230 304	257 317	261 592	261 592	-	272 882	288 801	312 723
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	285 065	343 865	393 198	451 005	450 618	450 618	-	486 741	527 187	570 799
Service charges - water revenue	2	43 882	53 317	56 618	64 213	60 071	60 071	-	69 179	75 833	82 758
Service charges - sanitation revenue	2	36 371	45 156	53 853	59 193	59 157	59 157	-	63 559	70 170	77 640
Service charges - refuse revenue	2	36 228	43 440	51 526	60 181	60 881	60 881	-	68 975	73 462	78 606
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		13 445	13 891	14 356	33 484	33 351	33 351	-	35 361	37 345	39 421
Interest earned - external investments		25 708	21 607	20 894	23 328	20 328	20 328	-	20 694	21 109	21 606
Interest earned - outstanding debtors		2 316	2 133	1 804	2 004	1 890	1 890	-	1 498	1 534	1 573
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		4 962	5 483	5 438	5 476	6 485	6 485	-	6 708	7 032	7 379
Licences and permits		5 329	6 554	7 275	7 022	7 860	7 860	-	8 144	8 541	8 958
Agency services		8 217	9 973	11 309	11 711	13 061	13 061	-	13 546	14 494	15 509
Transfers recognised - operational		75 717	81 607	91 380	100 259	125 514	125 514	-	189 620	125 399	141 368
Other own revenue	2	25 350	77 820	67 224	65 792	59 483	59 483	-	66 148	67 613	71 460
Gains on disposal of PPE		-	38	58	150	150	150	-	150	150	158
Total Revenue (excl. capital transfers and contributions)		733 788	903 326	1 005 236	1 141 136	1 160 440	1 160 440	-	1 303 203	1 318 671	1 429 957
Expenditure By Type											
Employee related costs	2	225 929	252 328	289 071	326 629	330 857	330 857	-	344 432	370 441	399 984
Remuneration of councillors		11 934	14 613	15 502	16 259	16 962	16 962	-	18 818	20 229	21 847
Debt impairment	3	4 088	4 797	6 209	7 421	7 421	7 421	-	8 034	9 223	9 974
Depreciation and asset impairment	2	157 081	159 591	151 663	182 793	182 793	182 793	-	176 252	197 090	223 191
Finance charges		14 162	14 585	12 170	27 221	27 221	27 221	-	28 081	35 264	43 115
Bulk purchases	2	192 109	250 574	288 735	327 703	315 457	315 457	-	340 072	371 787	408 938
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		18 979	17 106	22 696	32 211	33 784	33 784	-	38 561	41 283	44 358
Transfers and grants		35 145	44 029	49 878	56 348	57 819	57 819	-	62 503	67 769	72 772
Other expenditure	4,5	170 330	155 968	203 267	233 888	270 486	270 486	-	335 634	264 922	283 457
Loss on disposal of PPE		1 640	14	9 735	-	-	-	-	-	-	-
Total Expenditure		831 397	913 604	1 048 926	1 210 473	1 242 801	1 242 801	-	1 352 386	1 378 009	1 507 636
Surplus/(Deficit)											
Transfers recognised - capital		35 976	42 166	50 560	56 726	100 950	100 950	-	45 771	58 399	63 799
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		13 809	37 936	27 295	(32 273)	-	-	-	49 908	4 130	8 414
Surplus/(Deficit) after capital transfers and contributions		(47 824)	69 824	34 165	(44 884)	18 589	18 589	-	46 496	3 191	(5 465)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(47 824)	69 824	34 165	(44 884)	18 589	18 589	-	46 496	3 191	(5 465)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(47 824)	69 824	34 165	(44 884)	18 589	18 589	-	46 496	3 191	(5 465)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(47 824)	69 824	34 165	(44 884)	18 589	18 589	-	46 496	3 191	(5 465)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Emakhazeni(MP314) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	16 162	19 682	31 288	32 634	54 822	54 822	-	62 157	65 886	69 840
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	28 446	30 553	36 927	41 291	41 291	41 291	-	44 342	47 619	51 138
Service charges - water revenue	2	8 363	9 806	10 732	11 653	11 653	11 653	-	12 352	13 094	13 879
Service charges - sanitation revenue	2	5 585	6 495	7 255	7 805	7 805	7 805	-	8 273	8 770	9 296
Service charges - refuse revenue	2	5 322	6 783	7 332	8 007	8 007	8 007	-	8 487	8 996	9 536
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		471	770	529	574	77	77	-	444	470	499
Interest earned - external investments		23	104	464	381	212	212	-	216	221	225
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		3 651	5 142	5 483	601	5 301	5 301	-	5 401	5 509	5 620
Licences and permits		34	37	32	400	50	50	-	33	34	37
Agency services		2 254	2 406	2 568	1 109	2 234	2 234	-	2 384	2 432	2 480
Transfers recognised - operational		29 859	34 350	38 881	41 975	42 052	42 052	-	46 402	51 286	54 684
Other own revenue	2	1 075	1 101	1 946	10 699	2 575	2 575	-	1 070	1 134	1 201
Gains on disposal of PPE		2 452	-	-	-	-	-	-	204	208	212
Total Revenue (excl. capital transfers and contributions)		103 698	117 230	143 435	157 128	176 078	176 078	-	191 766	205 659	218 646
Expenditure By Type											
Employee related costs	2	52 825	49 965	58 653	70 713	68 574	68 574	-	78 916	83 999	89 582
Remuneration of councillors		3 447	4 256	4 507	4 754	4 788	4 788	-	5 109	5 415	5 740
Debt impairment	3	59 887	8 110	(8 742)	8 670	8 670	8 670	-	9 190	9 742	10 326
Depreciation and asset impairment	2	2 750	48 037	45 060	49 980	49 980	49 980	-	50 980	51 999	53 039
Finance charges		140	1 061	1 256	-	-	-	-	1 537	1 629	1 727
Bulk purchases	2	23 116	29 844	29 281	37 729	37 729	37 729	-	40 770	44 056	47 607
Other Materials	8	6 567	5 706	6 454	9 224	8 844	8 844	-	-	-	-
Contracted services		2 567	2 150	2 702	8 948	3 317	3 317	-	3 474	3 543	3 614
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	24 096	32 610	49 137	42 082	54 045	54 045	-	43 349	42 535	43 065
Loss on disposal of PPE		160	-	-	-	-	-	-	-	-	-
Total Expenditure		175 557	181 740	188 308	232 100	235 946	235 946	-	233 323	242 918	254 701
Surplus/(Deficit)											
Transfers recognised - capital	6	7 762	8 515	15 336	16 322	16 322	16 322	-	17 232	22 888	23 509
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		(1 343)	(3 959)	(22 852)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(65 441)	(59 955)	(52 389)	(58 650)	(43 546)	(43 546)	-	(24 325)	(14 371)	(12 545)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(65 441)	(59 955)	(52 389)	(58 650)	(43 546)	(43 546)	-	(24 325)	(14 371)	(12 545)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(65 441)	(59 955)	(52 389)	(58 650)	(43 546)	(43 546)	-	(24 325)	(14 371)	(12 545)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(65 441)	(59 955)	(52 389)	(58 650)	(43 546)	(43 546)	-	(24 325)	(14 371)	(12 545)

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Thembisile Hani(MP315) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	3 395	6 535	4 792	6 268	6 268	6 268	-	6 657	7 049	7 437
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	31 112	34 805	34 376	32 760	37 600	37 600	-	39 931	42 287	44 613
Service charges - sanitation revenue	2	564	631	-	1 444	-	-	-	1 533	1 624	1 713
Service charges - refuse revenue	2	3 549	3 971	1 329	-	1 724	1 724	-	3 186	3 374	3 560
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		353	335	121	-	74	74	-	135	143	151
Interest earned - external investments		13 448	5 512	4 456	3 500	11 390	11 390	-	500	530	559
Interest earned - outstanding debtors		-	3 370	12 234	-	20 000	20 000	-	21 240	22 493	23 730
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		72	45	113	-	120	120	-	477	505	533
Licences and permits		6 226	6 369	60	-	170	170	-	203	215	226
Agency services		-	-	2 171	-	5 400	5 400	-	5 800	6 142	6 480
Transfers recognised - operational		242 310	312 614	226 477	247 590	247 540	247 540	-	280 980	310 827	323 057
Other own revenue	2	4 134	7 344	86 887	50 080	4 547	4 547	-	2 298	2 434	2 568
Gains on disposal of PPE		-	-	663	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		305 164	381 530	373 679	341 642	334 832	334 832	-	362 940	397 623	414 627
Expenditure By Type											
Employee related costs	2	59 029	65 887	63 944	88 138	85 122	85 122	-	101 036	106 917	112 798
Remuneration of councillors		-	-	15 885	15 967	17 952	17 952	-	19 092	20 218	21 330
Debt impairment	3	37 661	44 651	-	-	-	-	-	55 997	59 301	62 563
Depreciation and asset impairment	2	61 117	64 066	149 019	13 000	163 921	163 921	-	174 084	184 355	194 495
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	75 181	97 567	-	87 000	98 000	98 000	-	100 000	105 900	111 725
Other Materials	8	4 581	18 469	-	-	-	-	-	2 550	2 700	2 849
Contracted services		-	-	-	-	10 500	10 500	-	6 300	6 672	7 039
Transfers and grants		810	1 740	-	-	-	-	-	20 101	21 287	22 457
Other expenditure	4,5	76 998	-	234 408	130 586	127 105	127 105	-	63 044	62 865	66 321
Loss on disposal of PPE		-	74 924	17 056	-	-	-	-	-	-	-
Total Expenditure		315 377	367 304	480 312	334 691	502 600	502 600	-	542 204	570 215	601 576
Surplus/(Deficit)											
Transfers recognised - capital	6	(10 213)	14 226	(106 633)	6 950	(167 768)	(167 768)	-	(179 264)	(172 593)	(186 950)
Contributions recognised - capital		-	-	137 122	109 275	112 114	112 114	-	110 820	120 322	125 885
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(10 213)	14 226	30 490	116 225	(55 654)	(55 654)	-	(68 444)	(52 271)	(61 065)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(10 213)	14 226	30 490	116 225	(55 654)	(55 654)	-	(68 444)	(52 271)	(61 065)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(10 213)	14 226	30 490	116 225	(55 654)	(55 654)	-	(68 444)	(52 271)	(61 065)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(10 213)	14 226	30 490	116 225	(55 654)	(55 654)	-	(68 444)	(52 271)	(61 065)

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

**Mpumalanga: Dr J.S. Moroka(MP316) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)**

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	2 010	3 555	5 559	6 099	6 099	6 099	-	6 862	7 299	7 787
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	18 199	59 993	22 915	51 415	26 577	26 577	-	28 657	30 370	32 186
Service charges - sanitation revenue	2	108	8	3 007	2 050	-	-	-	2 547	2 674	2 808
Service charges - refuse revenue	2	2 653	2 856	3 175	2 565	2 300	2 300	-	2 700	2 860	3 029
Service charges - other		-	-	-	210	180	180	-	187	199	210
Rental of facilities and equipment		1 190	1 557	1 918	210	165	165	-	172	183	193
Interest earned - external investments		11 579	10 206	8 814	12 400	10 400	10 400	-	14 161	14 996	15 881
Interest earned - outstanding debtors		7 850	12 180	13 217	9 000	9 000	9 000	-	9 450	10 008	10 598
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	250	250	250	-	196	207	220
Licences and permits		2 824	2 759	2 898	900	2 404	2 404	-	2 652	3 848	4 075
Agency services		-	-	-	342	340	340	-	982	-	-
Transfers recognised - operational		282 325	274 095	341 101	273 625	273 625	273 625	-	296 776	333 966	331 686
Other own revenue	2	6 302	25 806	20 521	11 989	4 500	4 500	-	2 456	2 601	2 755
Gains on disposal of PPE		905	349	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		335 945	393 364	423 125	371 055	335 840	335 840	-	367 798	409 211	411 429
Expenditure By Type											
Employee related costs	2	79 183	83 649	104 523	107 851	123 190	123 190	-	138 682	165 114	176 342
Remuneration of councillors		14 502	14 651	16 394	15 604	16 094	16 094	-	18 583	18 048	19 275
Debt impairment	3	19 123	43 098	20 982	34 000	34 000	34 000	-	35 700	-	-
Depreciation and asset impairment	2	38 582	-	113 580	-	140 000	140 000	-	140 000	-	-
Finance charges		-	915	326	-	-	-	-	350	370	390
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	91 619	24 124	21 325	24 800	24 800	-	36 276	38 743	41 377
Contracted services		-	-	-	13 340	7 500	7 500	-	24 220	25 739	27 288
Transfers and grants		-	-	-	45 473	-	-	-	5 465	5 837	6 234
Other expenditure	4,5	81 848	-	144 053	94 989	208 555	208 555	-	123 267	133 096	142 353
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		233 238	233 932	423 982	332 583	554 139	554 139	-	522 543	386 947	413 259
Surplus/(Deficit)											
Transfers recognised - capital	6	102 707	159 432	(857)	38 472	(218 299)	(218 299)	-	(154 745)	22 264	(1 831)
Contributions recognised - capital		-	-	-	110 100	156 900	156 900	-	111 849	122 854	131 214
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		102 707	159 432	(857)	148 572	(61 399)	(61 399)	-	(42 895)	145 118	129 384
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		102 707	159 432	(857)	148 572	(61 399)	(61 399)	-	(42 895)	145 118	129 384
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		102 707	159 432	(857)	148 572	(61 399)	(61 399)	-	(42 895)	145 118	129 384
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		102 707	159 432	(857)	148 572	(61 399)	(61 399)	-	(42 895)	145 118	129 384

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Nkangala(DC31) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		264	256	130	100	79	79	-	110	134	143
Interest earned - external investments		31 136	30 257	29 656	18 060	18 560	18 560	-	17 435	15 757	16 781
Interest earned - outstanding debtors		41	21	1	5	-	-	-	5	6	6
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		284 772	294 912	303 181	313 592	314 652	314 652	-	324 272	330 498	338 157
Other own revenue	2	5 920	4 707	4 588	1 866	2 351	2 351	-	1 885	1 943	2 069
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		322 133	330 153	337 556	333 623	335 642	335 642	-	343 707	348 337	357 155
Expenditure By Type											
Employee related costs	2	35 556	38 325	59 753	121 101	102 184	102 184	-	117 699	118 630	126 212
Remuneration of councillors		8 589	10 255	10 885	14 579	11 675	11 675	-	16 826	17 893	19 027
Debt impairment	3	6	18	-	20	20	20	-	15	16	17
Depreciation and asset impairment	2	6 619	7 347	8 220	6 861	10 167	10 167	-	9 572	8 897	7 794
Finance charges		6 632	5 973	5 295	5 778	5 778	5 778	-	4 400	3 664	2 867
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	151	209	245	709	895	895	-	804	720	652
Contracted services		-	-	4 212	10 899	10 762	10 762	-	15 015	13 503	14 664
Transfers and grants		175 775	248 857	227 544	439 454	316 768	316 768	-	245 809	103 835	99 095
Other expenditure	4,5	15 897	25 053	51 448	134 069	141 417	141 417	-	78 250	78 255	81 311
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		249 225	336 037	367 602	733 471	599 667	599 667	-	488 390	345 413	351 639
Surplus/(Deficit)		72 908	(5 885)	(30 046)	(399 847)	(264 025)	(264 025)	-	(144 683)	2 924	5 516
Transfers recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		72 908	(5 885)	(30 046)	(399 847)	(264 025)	(264 025)	-	(144 683)	2 924	5 516
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		72 908	(5 885)	(30 046)	(399 847)	(264 025)	(264 025)	-	(144 683)	2 924	5 516
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		72 908	(5 885)	(30 046)	(399 847)	(264 025)	(264 025)	-	(144 683)	2 924	5 516
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		72 908	(5 885)	(30 046)	(399 847)	(264 025)	(264 025)	-	(144 683)	2 924	5 516

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.



Mpumalanga: Thaba Chweu(MP321) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	32 762	34 817	30 293	34 927	30 364	30 364	-	60 329	63 652	67 157
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	120 155	119 802	119 802	-	144 700	154 954	166 069
Service charges - water revenue	2	-	-	-	16 693	30 828	30 828	-	25 709	27 680	29 802
Service charges - sanitation revenue	2	-	-	-	9 656	11 331	11 331	-	10 079	10 785	11 541
Service charges - refuse revenue	2	-	-	-	10 084	12 858	12 858	-	11 562	13 350	14 280
Service charges - other		110 900	114 598	138 972	-	-	-	-	-	-	-
Rental of facilities and equipment		591	567	490	150	2 543	2 543	-	1 806	1 928	2 060
Interest earned - external investments		39	-	3 273	-	195	195	-	1 500	1 643	1 799
Interest earned - outstanding debtors		442	6 238	-	3 892	7 068	7 068	-	5 198	5 484	5 785
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		1 599	901	1 097	1 648	1 742	1 742	-	1 495	1 596	1 704
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		3 808	7 414	9 125	6 000	23 244	23 244	-	23 451	25 679	28 118
Transfers recognised - operational		81 088	95 161	116 991	89 538	83 683	83 683	-	94 676	106 971	116 958
Other own revenue	2	3 477	12 462	2 581	1 816	1 561	1 561	-	1 852	1 971	2 097
Gains on disposal of PPE		-	-	-	-	48	48	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		234 706	272 157	302 822	294 560	325 268	325 268	-	382 358	415 692	447 369
Expenditure By Type											
Employee related costs	2	70 294	85 973	97 476	103 283	98 720	98 720	-	101 342	107 606	114 664
Remuneration of councillors		4 540	7 262	7 176	8 204	7 661	7 661	-	8 167	8 689	9 245
Debt impairment	3	-	-	-	3 095	12 932	12 932	-	2 000	2 128	2 264
Depreciation and asset impairment	2	-	53 606	44 187	18 237	44 187	44 187	-	44 187	47 015	50 024
Finance charges		1 431	1 564	12 129	2 640	1 564	1 564	-	600	300	50
Bulk purchases	2	79 265	120 711	109 215	100 938	236 000	236 000	-	172 896	186 831	201 890
Other Materials	8	-	-	-	9 968	-	-	-	-	-	-
Contracted services		9 563	30 766	56 549	32 770	32 602	32 602	-	47 293	49 570	51 795
Transfers and grants		16 798	32 588	14 759	-	5 590	5 590	-	-	-	-
Other expenditure	4,5	67 525	42 846	74 743	29 599	76 184	76 184	-	51 307	52 590	54 580
Loss on disposal of PPE		-	-	9 216	-	-	-	-	-	-	-
Total Expenditure		249 417	375 315	425 450	308 733	515 440	515 440	-	427 791	454 729	484 513
Surplus/(Deficit)		(14 711)	(103 158)	(122 628)	(14 172)	(190 172)	(190 172)	-	(45 432)	(39 036)	(37 145)
Transfers recognised - capital		-	-	-	53 390	53 390	53 390	-	46 004	53 877	59 421
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(14 711)	(103 158)	(122 628)	39 218	(136 782)	(136 782)	-	572	14 841	22 276
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(14 711)	(103 158)	(122 628)	39 218	(136 782)	(136 782)	-	572	14 841	22 276
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(14 711)	(103 158)	(122 628)	39 218	(136 782)	(136 782)	-	572	14 841	22 276
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(14 711)	(103 158)	(122 628)	39 218	(136 782)	(136 782)	-	572	14 841	22 276

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Mbombela(MP322) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	197 865	245 816	274 317	313 814	304 919	304 919	-	324 308	349 919	381 164
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	400 935	493 156	543 808	645 869	625 001	625 001	-	681 348	740 564	807 047
Service charges - water revenue	2	25 647	25 453	25 335	31 792	29 984	29 984	-	30 074	32 865	36 017
Service charges - sanitation revenue	2	12 644	14 827	15 134	17 494	17 982	17 982	-	19 653	21 446	23 581
Service charges - refuse revenue	2	45 782	52 745	59 029	66 203	65 798	65 798	-	69 158	76 352	84 904
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		26 496	16 431	18 218	22 523	18 532	18 532	-	18 849	21 111	23 645
Interest earned - external investments		7 729	-	-	5 780	3 956	3 956	-	6 226	6 973	7 810
Interest earned - outstanding debtors		18 625	22 059	25 058	24 525	20 458	20 458	-	27 716	31 042	34 767
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		3 079	2 982	3 748	3 582	3 199	3 199	-	4 012	4 493	5 032
Licences and permits		6	7	21	44	4	4	-	50	56	62
Agency services		20 663	22 676	24 835	106 653	112 731	112 731	-	119 452	133 786	149 840
Transfers recognised - operational		320 683	375 143	382 171	346 325	417 460	417 460	-	397 237	462 775	505 656
Other own revenue	2	42 223	61 592	137 889	23 347	23 179	23 179	-	26 149	29 287	32 801
Gains on disposal of PPE		5 126	315	315	3 500	6 551	6 551	-	3 920	4 390	4 917
Total Revenue (excl. capital transfers and contributions)		1 127 503	1 333 202	1 509 879	1 611 452	1 649 752	1 649 752	-	1 728 151	1 915 059	2 097 245
Expenditure By Type											
Employee related costs	2	368 952	389 231	418 295	450 543	433 649	433 649	-	483 443	523 403	566 145
Remuneration of councillors		16 952	19 302	20 925	22 082	26 282	26 282	-	27 724	29 360	30 974
Debt impairment	3	8 993	49 013	70 537	75 262	93 932	93 932	-	101 209	97 692	106 617
Depreciation and asset impairment	2	283 437	291 288	241 288	282 004	228 668	228 668	-	234 411	246 132	258 438
Finance charges		35 869	42 703	48 399	41 602	25 798	25 798	-	51 682	51 968	49 889
Bulk purchases	2	300 328	369 832	419 534	402 743	409 223	409 223	-	446 195	482 159	521 021
Other Materials	8	-	-	-	37 738	45 291	45 291	-	43 035	46 624	50 326
Contracted services		173 854	168 686	179 244	290 835	288 214	288 214	-	218 204	232 930	234 524
Transfers and grants		271	271	282	25 601	21 162	21 162	-	138 363	148 855	159 548
Other expenditure	4,5	273 033	342 728	370 477	221 209	205 254	205 254	-	174 187	183 139	204 575
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 461 688	1 673 055	1 768 981	1 849 620	1 777 472	1 777 472	-	1 918 454	2 042 260	2 182 058
Surplus/(Deficit)											
Transfers recognised - capital	6	(334 185)	(339 853)	(259 103)	(238 168)	(127 720)	(127 720)	-	(190 302)	(127 201)	(84 814)
Contributions recognised - capital		122 033	89 511	168 277	394 816	444 898	444 898	-	511 234	463 703	538 402
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(212 152)	(250 342)	(90 825)	156 648	317 178	317 178	-	320 932	336 502	453 588
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(212 152)	(250 342)	(90 825)	156 648	317 178	317 178	-	320 932	336 502	453 588
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(212 152)	(250 342)	(90 825)	156 648	317 178	317 178	-	320 932	336 502	453 588
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(212 152)	(250 342)	(90 825)	156 648	317 178	317 178	-	320 932	336 502	453 588

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Umjindi(MP323) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	15 838	17 685	20 574	23 569	17 709	17 709	-	17 362	16 361	17 506
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	54 692	56 880	62 621	72 495	74 911	74 911	-	78 772	83 892	89 765
Service charges - water revenue	2	16 087	19 664	21 296	33 931	33 931	33 931	-	29 931	31 877	34 108
Service charges - sanitation revenue	2	5 422	5 219	5 371	5 871	5 871	5 871	-	5 973	6 361	6 806
Service charges - refuse revenue	2	6 157	8 640	10 658	10 525	10 525	10 525	-	12 397	13 203	14 127
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		664	481	698	1 479	1 030	1 030	-	1 092	1 163	1 818
Interest earned - external investments		634	562	561	500	302	302	-	350	373	399
Interest earned - outstanding debtors		3 075	2 638	4 682	2 500	2 500	2 500	-	2 000	2 130	2 279
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		228	74	240	302	233	233	-	253	269	288
Licences and permits		2 366	2 437	2 644	19	12	12	-	13	13	14
Agency services		-	-	-	2 900	2 659	2 659	-	2 818	3 001	3 211
Transfers recognised - operational		64 692	51 377	47 165	50 003	53 530	53 530	-	64 208	69 804	74 604
Other own revenue	2	11 862	12 905	6 516	10 239	5 967	5 967	-	5 819	7 813	8 243
Gains on disposal of PPE		-	-	-	-	489	489	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		181 717	178 561	183 026	214 333	209 669	209 669	-	220 988	236 260	253 169
Expenditure By Type											
Employee related costs	2	50 315	56 570	63 741	74 343	78 289	78 289	-	85 779	91 355	97 749
Remuneration of councillors		4 051	4 605	4 910	5 651	6 667	6 667	-	7 040	7 498	8 023
Debt impairment	3	-	7 005	14 908	15 599	15 372	15 372	-	15 372	16 371	17 517
Depreciation and asset impairment	2	24 936	24 756	25 431	25 000	25 000	25 000	-	23 000	24 495	26 210
Finance charges		2 755	875	763	807	1 785	1 785	-	1 785	1 901	2 034
Bulk purchases	2	39 780	51 179	57 169	72 692	62 535	62 535	-	62 535	66 600	71 262
Other Materials	8	4 574	-	2 891	-	4 721	4 721	-	4 171	4 442	4 753
Contracted services		-	-	-	12 667	11 849	11 849	-	11 848	12 618	13 501
Transfers and grants		90	-	-	4 451	4 451	4 451	-	8 294	8 102	8 669
Other expenditure	4,5	2 869	62 007	84 183	44 976	41 470	41 470	-	34 863	34 404	15 875
Loss on disposal of PPE		90	1 253	27 895	-	-	-	-	-	-	-
Total Expenditure		129 461	208 251	281 892	256 185	252 139	252 139	-	254 687	267 785	265 592
Surplus/(Deficit)											
Transfers recognised - capital	6	52 256	(29 690)	(98 866)	(41 852)	(42 470)	(42 470)	-	(33 698)	(31 525)	(12 423)
Contributions recognised - capital		-	42 829	33 131	63 753	63 753	63 753	-	54 800	151 262	159 220
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		52 256	13 139	(65 735)	21 901	21 283	21 283	-	21 101	119 736	146 796
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 256	13 139	(65 735)	21 901	21 283	21 283	-	21 101	119 736	146 796
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 256	13 139	(65 735)	21 901	21 283	21 283	-	21 101	119 736	146 796
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		52 256	13 139	(65 735)	21 901	21 283	21 283	-	21 101	119 736	146 796

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Nkomazi(MP324) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	29 015	36 458	-	56 328	56 328	56 328	-	81 773	86 680	91 880
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	32 895	43 327	-	54 438	54 438	54 438	-	68 342	73 393	78 817
Service charges - water revenue	2	16 242	7 540	-	15 581	15 581	15 581	-	19 360	21 245	23 319
Service charges - sanitation revenue	2	5 259	2 754	-	3 273	3 273	3 273	-	3 961	4 357	4 793
Service charges - refuse revenue	2	948	3 507	-	4 890	4 890	4 890	-	5 917	6 508	7 159
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 420	2 518	-	2 659	2 659	2 659	-	4 574	5 031	5 534
Interest earned - external investments		4 532	2 309	-	2 200	2 200	2 200	-	2 662	2 928	3 221
Interest earned - outstanding debtors		-	2 171	-	1 650	1 650	1 650	-	5 463	6 010	6 611
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	604	-	550	550	550	-	666	732	805
Licences and permits		7 071	-	-	24	24	24	-	29	32	35
Agency services		-	7 871	-	25 966	25 966	25 966	-	13 334	14 667	16 134
Transfers recognised - operational		213 258	245 240	-	311 164	311 164	311 164	-	364 477	444 971	472 826
Other own revenue	2	5 809	5 245	-	5 192	5 192	5 192	-	7 113	7 824	8 606
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		318 449	359 544	-	483 916	483 916	483 916	-	577 671	674 378	719 741
Expenditure By Type											
Employee related costs	2	162 841	180 220	-	210 919	210 919	210 919	-	226 292	233 638	246 254
Remuneration of councillors		14 107	12 787	-	18 098	18 098	18 098	-	19 121	20 249	21 363
Debt impairment	3	-	7 691	-	16 141	16 141	16 141	-	17 045	17 966	18 936
Depreciation and asset impairment	2	39 583	59 976	-	69 168	69 168	69 168	-	64 397	67 874	71 540
Finance charges		3 109	2 372	-	731	731	731	-	930	981	1 034
Bulk purchases	2	43 229	52 804	-	66 233	66 233	66 233	-	71 543	77 276	83 470
Other Materials	8	134	736	-	1 319	1 319	1 319	-	1 653	1 113	1 173
Contracted services		4 219	1 935	-	17 505	17 505	17 505	-	18 653	19 660	20 722
Transfers and grants		-	-	-	200	200	200	-	211	223	235
Other expenditure	4,5	136 570	141 325	-	152 454	152 454	152 454	-	161 638	165 642	169 977
Loss on disposal of PPE		-	1 129	-	-	-	-	-	-	-	-
Total Expenditure		403 792	460 975	-	552 768	552 768	552 768	-	581 483	604 622	634 702
Surplus/(Deficit)											
Transfers recognised - capital	6	(85 343)	(101 431)	-	(68 853)	(68 853)	(68 853)	-	(3 811)	69 757	85 039
Contributions recognised - capital		-	-	-	212 935	212 935	212 935	-	219 382	241 346	257 595
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		(85 343)	(101 431)	-	144 083	144 083	144 083	-	215 570	311 103	342 634
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(85 343)	(101 431)	-	144 083	144 083	144 083	-	215 570	311 103	342 634
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(85 343)	(101 431)	-	144 083	144 083	144 083	-	215 570	311 103	342 634
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(85 343)	(101 431)	-	144 083	144 083	144 083	-	215 570	311 103	342 634

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Bushbuckridge(MP325) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	258 400	252 816	237 921	87 844	87 844	87 844	-	92 591	98 146	104 035
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	15 722	22 197	21 680	32 902	32 902	32 902	-	37 858	42 401	47 489
Service charges - sanitation revenue	2	2 640	2 626	2 547	2 340	2 340	2 340	-	2 620	2 778	2 944
Service charges - refuse revenue	2	3 103	3 441	4 488	5 215	5 215	5 215	-	5 824	6 173	673
Service charges - other		2 848	3 133	3 333	3 500	3 500	3 500	-	3 710	3 933	4 169
Rental of facilities and equipment		329	939	433	552	552	552	-	831	881	934
Interest earned - external investments		2 251	1 437	3 667	1 900	1 900	1 900	-	4 700	5 200	5 317
Interest earned - outstanding debtors		7 412	26 937	17 968	5 200	5 200	5 200	-	18 000	18 700	19 000
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		470	1 419	1 925	1 003	1 003	1 003	-	1 063	1 127	1 195
Licences and permits		-	-	62	925	925	925	-	15 317	16 236	17 210
Agency services		13 004	9 888	11 741	12 815	12 815	12 815	-	8 268	8 764	9 290
Transfers recognised - operational		373 000	388 383	451 119	522 525	522 525	522 525	-	557 367	658 500	706 884
Other own revenue	2	3 313	4 320	2 355	4 064	4 064	4 064	-	4 250	4 520	4 808
Gains on disposal of PPE		-	-	-	300	300	300	-	400	500	600
Total Revenue (excl. capital transfers and contributions)		682 492	717 536	759 239	681 085	681 085	681 085	-	752 799	867 859	924 548
Expenditure By Type											
Employee related costs	2	177 493	187 625	199 878	203 800	203 800	203 800	-	216 774	231 964	248 211
Remuneration of councillors		17 711	19 661	22 297	23 320	23 320	23 320	-	25 088	27 095	29 262
Debt impairment	3	23 877	210 264	131 113	92 000	92 000	92 000	-	101 000	107 060	113 484
Depreciation and asset impairment	2	49 871	57 092	52 276	-	-	-	-	41 150	44 442	47 997
Finance charges		212	372	266	-	-	-	-	525	556	590
Bulk purchases	2	93 140	101 086	123 289	95 000	95 000	95 000	-	124 200	134 136	144 867
Other Materials	8	87 130	61 285	39 299	-	-	-	-	56 432	59 358	82 527
Contracted services		24 227	21 883	29 912	43 996	43 996	43 996	-	36 410	39 323	42 488
Transfers and grants		28 691	18 938	47 638	-	-	-	-	31 451	33 974	36 701
Other expenditure	4,5	52 020	57 314	48 553	209 543	209 543	209 543	-	76 895	88 509	85 124
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		554 373	735 520	694 521	667 659	667 659	667 659	-	709 925	766 417	831 251
Surplus/(Deficit)											
Transfers recognised - capital	6	128 119	(17 984)	64 718	13 426	13 426	13 426	-	42 874	101 442	93 297
Contributions recognised - capital		158 789	160 337	337 060	317 793	317 793	317 793	-	396 231	531 707	558 831
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		286 908	142 353	401 778	331 219	331 219	331 219	-	439 105	633 149	652 128
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		286 908	142 353	401 778	331 219	331 219	331 219	-	439 105	633 149	652 128
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		286 908	142 353	401 778	331 219	331 219	331 219	-	439 105	633 149	652 128
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		286 908	142 353	401 778	331 219	331 219	331 219	-	439 105	633 149	652 128

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Ehlanzeni(DC32) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2014 (Figures Finalised as at 2014/10/30)

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		69 968		-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2 483	72	73	212	231	231	-	245	260	274
Interest earned - external investments		7 147	1 346	2 008	1 584	2 584	2 584	-	2 800	2 965	3 128
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		66	75	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		166 260	211 962	206 099	190 617	190 617	190 617	-	202 112	220 029	225 892
Other own revenue	2	11 010	509	1 370	1 588	3 590	3 590	-	3 050	2 793	4 053
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		256 934	213 964	209 550	194 001	197 022	197 022	-	208 207	226 047	233 347
Expenditure By Type											
Employee related costs	2	61 258	65 123	69 351	76 367	78 150	78 150	-	88 453	93 403	98 540
Remuneration of councillors		9 997	11 458	11 795	12 751	12 751	12 751	-	13 643	14 448	15 243
Debt impairment	3	37 415	159	39 457	-	-	-	-	-	-	-
Depreciation and asset impairment	2	18 227	16 636	10 035	19 558	19 558	19 558	-	15 000	15 885	16 759
Finance charges		24 776	24 497	23 278	22 544	-	-	-	22 412	22 412	22 412
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	175	95	41	-	-	-	-	-	-	-
Contracted services		3 865	4 548	2 049	-	-	-	-	2 200	2 330	2 458
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	53 896	83 998	73 851	56 839	87 226	87 226	-	60 897	64 229	66 735
Loss on disposal of PPE		1 109	12 970	-	-	-	-	-	-	-	-
Total Expenditure		210 718	219 484	229 857	188 059	197 685	197 685	-	202 606	212 707	222 147
Surplus/(Deficit)											
Transfers recognised - capital	6	-	-	-	36 210	26 710	26 710	-	53 180	53 193	77 197
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		46 216	(5 520)	(20 307)	42 152	26 047	26 047	-	58 782	66 533	88 397
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		46 216	(5 520)	(20 307)	42 152	26 047	26 047	-	58 782	66 533	88 397
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		46 216	(5 520)	(20 307)	42 152	26 047	26 047	-	58 782	66 533	88 397
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		46 216	(5 520)	(20 307)	42 152	26 047	26 047	-	58 782	66 533	88 397

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.